proceedings were being carried on. The foreign jurisdiction refused to entertain the suit. *Held*, that the judgment be reversed. *Converse* v. *Hamilton*, 224 U. S. 243, 32 Sup. Ct. 415.

Ordinarily, a receiver is only an officer of the court which appoints him, and cannot sue in his official capacity except within the jurisdiction of that court. *Filkins* v. *Nunnemacher*, 81 Wis. 91, 51 N. W. 79; *Booth* v. *Clark*, 17 How. (U. S.) 322. The courts of some states will entertain suits by foreign receivers as a matter of comity. *Metzner* v. *Bauer*, 98 Ind. 425; *Hurd* v. *City of Elizabeth*, 41 N. J. L. 1. But if, by the laws of the state in which a corporation is being wound up, the receiver is vested with the legal title to the corporation's assets, he is then entitled to sue upon them in any state. *Relfe* v. *Rundle*, 103 U. S. 222. In such a case the receiver is more than an officer of the court, being invested with a legal title by the laws of one state which the courts of all other states are bound to respect under the full faith and credit clause of the Constitution. *Bernheimer* v. *Converse*, 206 U. S. 516, 27 Sup. Ct. 755; *Howarth* v. *Lombard*, 175 Mass. 570, 56 N. E. 888.

RECEIVERS — PROVABLE CLAIMS — EXECUTORY CONTRACTS. — The plaintiff company entered into an agreement with the defendant company by which the plaintiff was granted the exclusive right to carry express matter on the defendant's railway. The defendant company went into the hands of receivers who refused to adopt the agreement. *Held*, that the plaintiff can recover for breach of contract. *Pennsylvania Steel Co.* v. *New York City Ry. Co.*, "*Express Co.'s Appeal*," U. S., C. C. A., Second Circ. See NOTES, p. 72.

STATES — STATE RIGHT TO PRIORITY. — A state depository becoming insolvent, its surety paid the state the amount due. The surety then petitioned for the right of subrogation to the state's alleged priority over other creditors. A decree was granted sustaining the petition. *Held*, that such decree is error, as the state has no priority. *Potter* v. *Fidelity and Deposit Co.*, 58 So. 713 (Miss.).

In the few states where the common law alone governs the case, the slight weight of authority allows the state priority over the other creditors of an insolvent. *United States Fidelity and Guaranty Co.* v. *Rainey*, 120 Tenn. 357, 113 S. W. 397; *Seay* v. *Bank of Rome*, 66 Ga. 609. *Contra*, *State* v. *Harris*, 2 Bailey (S. C.) 598. In some jurisdictions it is held that an assignment for creditors or a transfer to a receiver in bankruptcy before the state presents its claim defeats the priority. *Maryland* v. *Bank of Maryland*, 6 Gill & J. (Md.) 205; *Maryland* v. *Williams*, 101 Md. 529, 61 Atl. 297. If priority is desirable, this rule seems to make it needlessly ineffective. *Seay* v. *Bank of Rome*, *supra*. The states which allow priority base their decisions on the grounds of a prerogative right derived from the common law of England. See *Maryland* v. *Bank of Maryland*, *supra*. The common law of England as adopted by most states would not be such binding authority as to warrant decisions not in accord with the principles underlying our form of government. *Board, etc. of Middlesex County* v. *State Bank*, 29 N. J. Eq. 268. But that such priority is neither contrary to these principles, nor undesirable, seems clear from the fact that in most states the legislatures have seen fit to pass statutes allowing this priority to the state. 2 MASS. REV. LAWS, c. 163, § 118; MINN. REV. LAWS, 1905, c. 90, § 4633.

TAXATION — PURPOSES FOR WHICH TAXES MAY BE LEVIED — GRATUITIES TO CIVIL WAR VETERANS. — A statute provided that "every resident Civil War veteran honorably discharged . . . shall be paid by the state as state aid the sum of $30 annually." *Held*, that the statute is unconstitutional. *Beach* v. *Bradstreet*, 82 Atl. 1030 (Conn.).

A proposed statute authorized a gratuity of $125 to every Civil War veteran

who had been honorably discharged and who had not previously received a bounty for enlisting. *Held*, that such a statute would be constitutional. *In re Opinion of the Justices*, 98 N. E. 338 (Mass.).

State pensions and other gratuities to veterans of the federal army as a reward for past services have usually been held invalid as expenditures which are not for a public purpose. *Mead* v. *Inhabitants of Acton*, 139 Mass. 341, 1 N. E. 413; *Opinion of the Justices*, 186 Mass. 603, 72 N. E. 95. *Contra*, *State ex rel. Bates* v. *Trustees of Richland Township*, 20 Oh. St. 362; *Brodhead* v. *City of Milwaukee*, 19 Wis. 624. The Connecticut case would be within these authorities even were the benefits limited to persons who enlisted as a part of Connecticut's quota. On the other hand, it has been held within the legislative power to authorize bounties during the war to induce volunteers to enlist. *Booth* v. *Town of Woodbury*, 32 Conn. 118; *Speer* v. *School Directors, etc. of Blairsville*, 50 Pa. St. 150. *Cf. Trustees of Cass Township* v. *Dillon*, 16 Oh. St. 38. The reasoning seems to be that the latter subserves public ends by avoiding a possible indiscriminate draft, while the former has but a remote tendency to cause voluntary enlistment in the future. The opinion on the proposed statute in Massachusetts indicates a change in the attitude of that court. Though "a testimonial for meritorious service," such a gratuity would in fact be but an equalization of bounties, which the court had hitherto condemned. *Opinion of the Justices*, 190 Mass. 611, 77 N. E. 820. The legislative tendency toward private benefactions at public expense makes necessary the strict enforcement of the fundamental principle that taxation must be for a public purpose. See 12 HARV. L. REV. 316.

TORTS — CONTRIBUTORY NEGLIGENCE — STOP, LOOK, AND LISTEN RULE. — The plaintiff was injured at a crossing by one of the defendant's trains. He could have seen the train in time to stop had he looked before driving on the tracks. A verdict for the defendant was directed. *Held*, that such direction is proper. *Joyce* v. *West Jersey and Seashore R. Co.*, 83 Atl. 889 (N. J.).

The plaintiff's intestate, while crossing a highway, was killed by the defendant's automobile. The court refused to instruct that a pedestrian was under a duty to look sideways before crossing. *Held*, that the refusal was correct. *Adler* v. *Martin*, 59 So. 597 (Ala.).

The first case follows the Pennsylvania rule that a person about to cross a railroad is bound to use his eyes and ears in order to be considered free from contributory negligence. *Coppuck* v. *Philadelphia, etc. R. Co.*, 191 Pa. 172, 43 Atl. 70; *Pennsylvania R. Co.* v. *Righter*, 42 N. J. L. 180. But this view is nowhere supported when the plaintiff is only crossing a street. *Corona Coal and Iron Co.* v. *White*. 152 Ala. 413, 48 So. 362; *Barbour* v. *Shebor*, 58 So. (Ala.) 276. However, decisions holding a binding charge proper may be supported in either case if properly based on the general rule of law that where the facts plainly show contributory negligence, it is proper for the court to direct a verdict for the defendant. *Allen* v. *Boston and Maine R. Co.*, 197 Mass. 298, 83 N. E. 863. In many cases a failure to look and listen would be such obvious negligence as to warrant such direction. Most jurisdictions have found this adequate and have refused to make either railroad-crossing or highway cases an exception to the general rule. *Allyn* v. *Boston and Albany R. Co.*, 105 Mass. 77; *Beirne* v. *Lawrence, etc. Ry. Co.*, 197 Mass. 173, 83 N. E. 359. The hard and fast rule, it is submitted, arbitrarily makes the plaintiff's case more difficult than it justly should be. *Terre Haute and Indianapolis R. Co.* v. *Voelker*, 129 Ill. 540, 22 N. E. 20.

WITNESSES — PRIVILEGE AGAINST SELF-INCRIMINATION — APPLICATION TO COMPULSORY STATEMENTS OUT OF COURT. — The defendant was arrested for violating a statute providing that an operator of a motor vehicle who injures persons or property must give his name, residence, and license number to the